

MANAGEMENT DECISIONS AS THE BASIS OF EFFECTIVE ENTERPRISE MANAGEMENT IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

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In modern conditions of economic globalization, increased competitive pressure and high dynamics of market processes, enterprises are forced to quickly adapt to changes in the external environment and rationally use internal resources. Under such circumstances, management decisions that form strategic development guidelines, influence the organization of activities, allocation of resources and the level of competitiveness of the enterprise play a decisive role.

Management decisions should be considered not only as a tool for responding to changes, but as a proactive mechanism for creating competitive advantages. It is thanks to well-founded decisions that an enterprise is able not only to adapt to external challenges, but also to shape its own development trajectory, influencing the market environment. In this context, the importance of strategic thinking, forecasting and the use of innovative management approaches is growing.

The theoretical foundations of the study of managerial decisions were formed in the works of both foreign and domestic scientists. In particular, in the works of Demko I.I., a managerial decision is interpreted as a central function of management, associated with the choice of alternatives under conditions of bounded rationality [3]. The development of this concept is reflected in the studies of scientists Yu.V. Karpenko and A.S. Kozar, who focus on the behavioral aspects of decision-making and the role of the organizational environment [4]. A significant contribution to the development of the theory of decision-making was made by researchers L.V. Paryi and A.O. Kubrak [10], who substantiated the connection between managerial decisions and the formation of competitive strategies, and D.M. Shevchuk, who considered them as a tool for strategic management of enterprise development [14].

Among domestic researchers, it is also worth noting the works of A.I. Orekhova and D.S. Slyusareva [8], T.M. Kharchenko [11], L.A. Khromushina [12], in which management decisions are considered as a system-forming element of management that determines the effectiveness of the enterprise. Scientists emphasize that the quality of management decisions is the result of a combination of analytical procedures, professional experience and organizational conditions for their adoption.

The process of making managerial decisions is complex and includes the collection, systematization and analysis of information, the formation and evaluation of alternatives, the forecasting of consequences and the control of the implementation of the chosen option. Its quality directly affects the achievement of both current and strategic goals of the enterprise, in particular economic, social and environmental, which corresponds to the principles of sustainable development.

The effectiveness of this process is largely determined by the level of information support and analytical training of management personnel. Reliable, timely and relevant information allows to reduce the level of uncertainty and minimize risks. At the same time, an important role is played by the cognitive characteristics of managers - experience, intuition, ability to systems thinking, which provides a comprehensive vision of management situations.

Increasing the effectiveness of management decisions is ensured by the use of appropriate technologies for their adoption, which are a set of methods, procedures and tools that determine the sequence of actions of the manager - from problem identification to solution implementation. They include information collection and processing, alternative assessment, forecasting of results, economic justification and implementation planning. The choice of a specific technology depends on the level of problem certainty, completeness of information and the degree of risk, which allows combining formalized and expert approaches.

In modern management practice, digital technologies for decision support, including business analytics, artificial intelligence, and predictive analytics, are becoming increasingly important. Their use enables the processing of large amounts of data, the identification of patterns, and increased forecasting accuracy, which contributes to the increased validity of management actions and the reduction of the influence of subjective factors.

Modern approaches involve dividing management decisions into solutions for structured and unstructured problems, which determines the choice of appropriate technologies for their adoption. A comparative characteristic of these approaches is summarized in Table 1.

Table 1. Technologies for making managerial decisions depending on the type of problems

Comparison criterion	Structured problems	Unstructured problems
The nature of the management situation	Clearly defined, formalized	Unclear, incomplete information, unclear criteria
Conditions for applying the technology	Complete information; clear criteria	Incomplete information; high risk
Methodological basis	Algorithms and quantitative criteria	Combined expert-scenario methods
Decision-making process	Alternatives; criteria analysis; optimal solution; implementation and control	Problem definition; incomplete information; scenario; expertise; adaptation; final assessment
Expected result	Clear optimal solution, formalized and standardized	Adaptive, variable solution with the possibility of adjustment

Source: constructed by the author based on [2, 6]

As can be seen from the data in Table 1, structured problems are characterized by the presence of clearly defined parameters of the management situation, complete or sufficient information and formalized evaluation criteria. This allows the use of algorithmic approaches and quantitative methods of analysis, which ensures the logic, consistency and predictability of the decision-making process. Under such conditions, management decisions are standardized and can be optimized based on defined efficiency criteria.

In contrast, unstructured problems are characterized by a high level of uncertainty, limited or contradictory information, and the absence of clear evaluation criteria. This complicates the decision-making process and requires the use of combined approaches that combine analytical methods with expert assessments, intuition, and scenario forecasting. In such cases, management decisions are adaptive in nature and provide for the possibility of further adjustment depending on changes in the operating conditions of the enterprise.

It is important to note that the division given in Table 1 is conditional, since mixed management situations prevail in the practical activities of enterprises. They combine the features of both structured and unstructured problems, which necessitates the use of hybrid decision-making technologies. This approach allows combining the advantages of formalized methods and the flexibility of expert assessments, increasing the effectiveness of management activities in conditions of uncertainty.

Therefore, the systematization of management decision-making technologies depending on the type of problems contributes to a more informed choice of management tools and ensures increased efficiency of enterprise management.

At the same time, mixed management situations that combine features of structured and unstructured problems prevail in the practice of enterprises. This necessitates the use of hybrid approaches to decision-making that integrate analytical methods, expert assessments, and adaptive management tools, ensuring flexibility and adequacy of management actions.

In order to systematize the process of making management decisions, it is advisable to use the logical-structural model presented in Figure 1, which reflects the sequence of stages, their interrelationships and provides a comprehensive approach to management. The proposed model is universal in nature and can be adapted to the specifics of the functioning of a particular enterprise, which determines its practical significance. Depending on the scale of activity, industry specifics and the level of development of the management system, individual stages can be detailed, integrated or transformed.

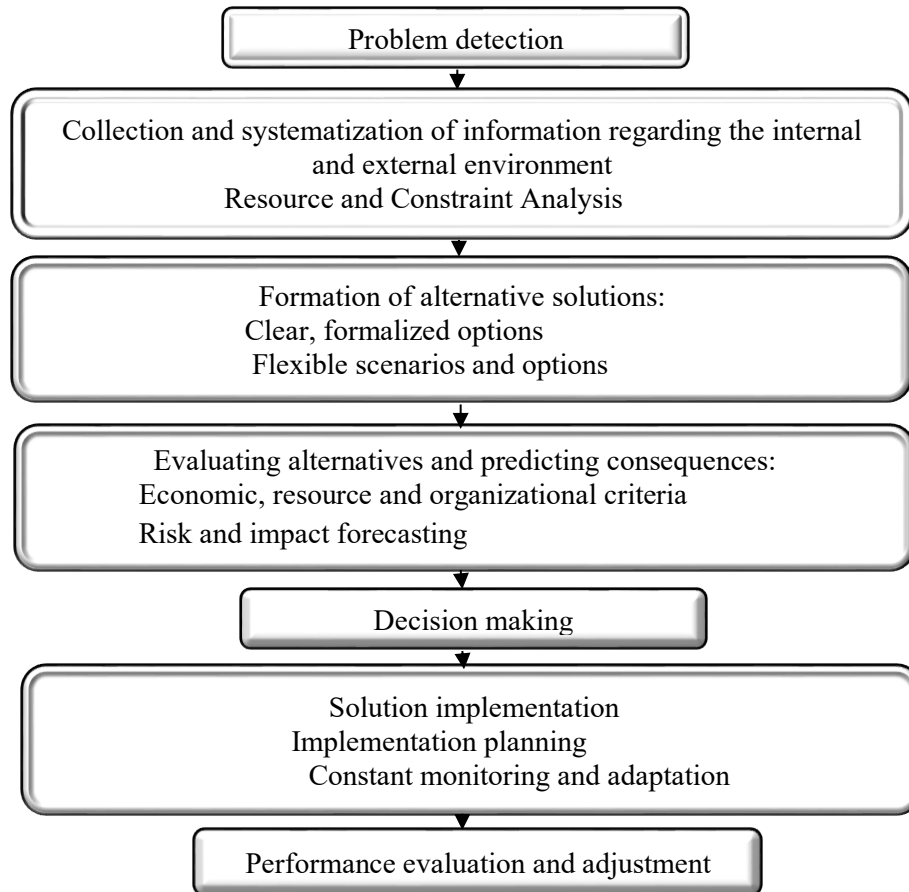


Figure 1. Logical-structural model of decision-making technology in an enterprise
Source: constructed by the author based on [9]

Analysis of the logical-structural model allows us to identify seven interrelated functional blocks, each of which plays a specific role in ensuring the validity and effectiveness of management decisions.

The first block - problem identification and formulation - is the initial stage of the management process, within which the management situation is identified, its key characteristics and causes are determined. At this stage, the clarity of the problem formulation becomes especially important, since it determines the further logic of the analysis and selection of management alternatives. Incorrect problem definition can lead to erroneous decisions even with a high level of analytical support.

The second block involves the collection and systematization of information covering both internal and external aspects of the enterprise's activities. This involves the analysis of resource potential, organizational structure, financial condition, as well as the study of market conditions, regulatory environment and socio-economic factors. The systematization of the obtained data ensures the formation of an information base necessary for making informed management decisions and reduces the level of uncertainty.

Within the third block, alternative management decisions are formed and analyzed. Based on the collected and processed information, possible options for action are generated, which can be both formalized and adaptive in nature. Each alternative is subject to evaluation according to certain criteria, in particular, efficiency, resource availability, feasibility of implementation and compliance with the strategic goals of the enterprise. This allows for a preliminary selection of the most promising options.

The fourth block is associated with risk assessment and forecasting the consequences of implementing each alternative. At this stage, potential threats are identified, the probability of their occurrence is determined, and the possible impact on the results of the enterprise is assessed. In addition, the economic, organizational, and social consequences of implementing decisions are forecasted, which increases their validity and allows for the preparation of preventive measures.

The fifth block - making a management decision - involves choosing the optimal alternative based on a comprehensive comparison of its advantages and limitations. This process takes into account both quantitative

indicators of efficiency and qualitative characteristics related to risks, resource capabilities and strategic priorities of the enterprise. An important aspect is the coordination of the decision with the goals of sustainable development and the interests of stakeholders.

The sixth block covers the implementation of the decision, which involves organizing appropriate measures, identifying responsible persons, allocating resources, and setting deadlines. The effectiveness of this stage largely depends on the level of coordination of actions between the structural divisions of the enterprise, as well as on the presence of a clear system of control over the implementation of planned measures.

The final, seventh block is the control and evaluation of the effectiveness of the decision made. At this stage, the achieved results are analyzed, compared with the set goals and possible deviations are identified. The results obtained are used to adjust management actions, improve decision-making procedures and form a knowledge base for further management activities.

An important characteristic of the proposed model is its cyclical nature, which ensures the continuity of the process of making management decisions and the possibility of their constant improvement. Feedback between the stages allows for timely response to changes in the external and internal environment, increasing the adaptability of the enterprise.

The use of modern management tools, including management accounting, business analytics, information systems for decision support and strategic planning, enhances the effectiveness of each stage of the model. This contributes to improving the quality of management decisions, optimizing resource use and achieving the strategic goals of the enterprise.

Thus, the proposed logical-structural model is an effective tool for organizing the process of making managerial decisions, which ensures the systematicity, validity and effectiveness of managerial activities. Its application creates the prerequisites for increasing the efficiency of enterprise management and ensuring its sustainable development in the face of modern challenges.

Taking into account the theoretical provisions set forth, it is advisable to carry out their practical testing on the example of the activities of a specific enterprise. The limited liability company "Sumy-rytm" was chosen as the object of the study, which functions as a multi-profile production enterprise with a predominant specialization in the manufacture of building metal structures. The income structure indicates the dominance of this type of activity, which determines the production focus of the enterprise.

Table 2. Dynamics of the main economic indicators of the activities of LLC "Sumy-rytm"

Indicators	2022	2023	2024	2024 to 2022, +/-	
				%	thousand UAH
Net income from the sale of goods, works and services, thousand UAH.	6946.7	2536.4	1567.8	-77.4	-5378.9
Total income, thousand UAH.	7097.3	2536.6	1808.0	-74.5	-5289.3
Cost of works and services performed, thousand UAH.	4805.1	2671.7	2396.3	-50.1	-2408.8
Total expenses, thousand UAH.	5956.5	3174.5	2785.0	-53.2	-3171.5
Gross profit (loss), +(-) thousand UAH.	2141.6	-135.3	-828.5	x	-2970.1
- including for the 1st average annual employee	102.0	-10.4	-69.0	x	-171.0
Net profit (loss), + (-) thousand UAH.	1140.8	-637.9	-977	x	-2117.8
- including for the 1st average annual employee	54.3	-49.1	-81.4	x	-135.7
Profitability (loss) level, + (-) %	19.2	-20.1	-35.1	x	-54.2

Source: calculated by the author based on the reporting of LLC "Sumy-rytm": f. No. 1 "Balance" and f. No. 2 "Statement of financial results"

Additional areas are the manufacture of metal products and the provision of production and service services, which contributes to the diversification of sources of income. The small number of personnel determines the specifics of management and increases the requirements for the quality of management decisions.

To assess the effectiveness of an enterprise's activities and identify trends in its development, it is advisable to analyze the dynamics of the main economic indicators summarized in Table 2.

Analysis of the net financial result shows a significant deterioration in the efficiency of the enterprise's activities in the period under study. Thus, in 2022, the enterprise received a net profit of 1140.8 thousand UAH, while in 2024 a net loss of 977 thousand UAH was recorded. The absolute deviation is - 2117.8 thousand UAH.

It is worth noting that the negative deviation is due not only to a decrease in profit, but also to the transition of the enterprise from profitable to unprofitable activities. That is, there was not just a reduction in the financial result, but its transformation from a "plus" sign to a "minus" sign. In fact, the enterprise lost the previously received profit and additionally suffered losses, which together formed a significant deterioration in financial results.

Such dynamics indicate the presence of systemic problems in the enterprise's activities, in particular, an imbalance between income and expenses, a decrease in the efficiency of resource potential use, and insufficiently effective management policies. In this context, improving the quality of management decisions becomes particularly important, since they should be aimed at stabilizing the financial condition, optimizing costs, and restoring profitability.

Improving the process of making managerial decisions involves a comprehensive approach to planning, optimizing the use of resources, harmonizing production processes, and implementing modern analytical tools. This creates the prerequisites for stabilizing financial results, increasing operational efficiency, and ensuring the adaptability of the enterprise to changes in the external environment [7].

Thus, management decisions are the fundamental basis of effective enterprise management, determining its development, sustainability, and competitive position in modern business conditions.

Given the established determining role of management decisions in ensuring the efficiency of the enterprise, the issue of their practical implementation in the conditions of a specific business entity becomes particularly relevant. The analysis of the activities of LLC "Sumy-rytm" showed the presence of negative trends in financial results, which indicates the need to improve the existing management system and improve the quality of management decisions. In this context, it is advisable to move from general theoretical provisions to the substantiation of applied mechanisms for increasing the efficiency of management activities, adapted to the specifics of a small enterprise. Of particular importance is the formation of such organizational approaches that ensure systematicity, collegiality and strategic orientation of the decision-making process.

In modern small enterprises, such as LLC "Sumy-rytm", the process of making management decisions is a key factor in ensuring sustainability and development, especially in conditions of unprofitable activity. The analysis of integrated quality indices of the process of making and implementing management decisions, conducted in the previous section, confirmed that the existing management system functions at a satisfactory level. At the same time, the identified reserves indicate insufficient structuring, formalization and collegiality of management actions.

In particular, the limited regulation of decision-making procedures determines their situational nature, which complicates the prediction of results and reduces management efficiency. In addition, the lack of systematic mechanisms for strategic discussion leads to the dominance of short-term (operational) decisions, which, although they provide solutions to current problems, do not form the prerequisites for long-term stabilization and development of the enterprise.

In conditions of loss-making activity, strategic management decisions acquire special importance, since they determine the directions of restoring financial stability, optimizing costs and forming competitive advantages. Their role is not only to respond to crisis phenomena, but also to form new opportunities for the development of the enterprise, taking into account limited resources and changes in the market environment [1].

The lack of a proper strategic approach leads to fragmentation of management actions, increased uncertainty and increased risks of deepening crisis phenomena. At the same time, the dominance of strategic decisions is a necessary condition for the effective implementation of the planning function, since it is they who form a system of long-term goals, determine the directions of resource use and ensure the coherence of the enterprise's activities.

Therefore, the identified deficit of strategic decisions limits the enterprise's ability to form an effective development policy, reduces adaptability to changes in the external environment, and complicates the process of achieving strategic goals. This necessitates the introduction of modern organizational tools aimed at improving the quality of management decisions.

Therefore, one of the most effective tools in this context is a strategic session as a form of collegial discussion and management decision-making. Its use allows combining the strategic vision of management

with the practical experience of employees, ensuring the comprehensiveness and validity of management actions (Figure 2).

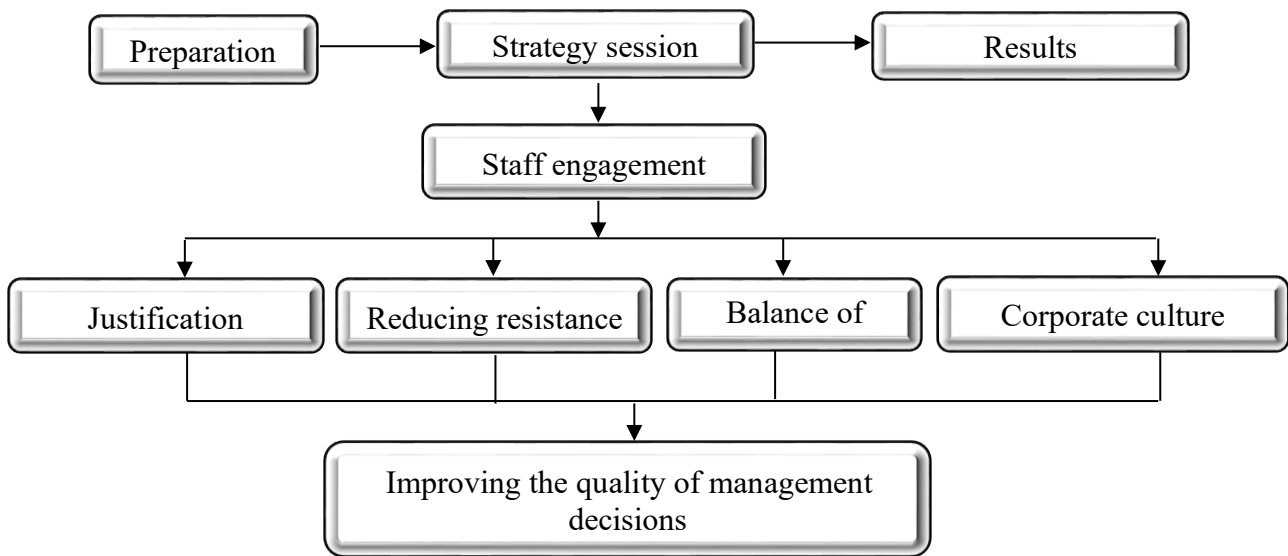


Figure 2. Structural model of a strategic session as a tool for making management decisions at an enterprise
Source: own suggestion

The application of the proposed structural model of the strategic session will have the following expected results for Sumy-Rhythm LLC:

Increasing the validity of management decisions. Involving employees who work directly with technological operations and customers provides management with more accurate information about production capabilities, cost of designs, demand characteristics, and order specifics. This allows for decisions that take into account not only strategic development directions, but also the real technological and market constraints of the enterprise.

Reducing resistance to change and building staff responsibility. For a small manufacturing enterprise, such as LLC "Sumy-rytm", it is typical for employees to be cautious about process updates or investment decisions. Participation in a strategic session allows employees to express their own reservations, suggest practical steps to improve production and service, and feel their significance in the development of the enterprise. This forms team responsibility and reduces the risks of sabotage or passive non-implementation of decisions.

Optimal combination of operational and strategic tasks. The company is dominated by operational decisions (45%), which is due to the need to quickly respond to changes in demand and fulfill non-standard orders in a short time. Tactical decisions account for 35% and concern resource management, equipment upgrades, and production load planning. Strategic decisions are currently underdeveloped, although they determine future sales channels, investments in new technologies, and opportunities for market expansion. Holding a strategic session will allow you to align short-term production goals with long-term prospects without disrupting current activities.

Strengthening corporate culture and stimulating initiative. For LLC "Sumy-rytm" it is important to form open communication between management and performers. Access of employees to strategic planning contributes to the development of trust, the emergence of proactive proposals for improving technologies, improving service, optimizing purchases and reducing production costs. This creates the basis for innovative and adaptive development of the enterprise.

Transparency of decision-making and control of their implementation. The results of the strategy session are recorded in the form of clear decisions, identification of responsible persons, deadlines and expected performance metrics. For the enterprise, this means the ability to control the implementation of tasks, avoid chaotic decisions and ensure the coordination of actions of all departments.

Given the specifics of small businesses, the strategy process should be as flexible as possible and not require significant resources. For enterprises with a small number of personnel, such as LLC "Sumy-rytm",

the priorities are simplicity of organization and practical effectiveness of results. Accordingly, the strategy session should comply with the following basic principles:

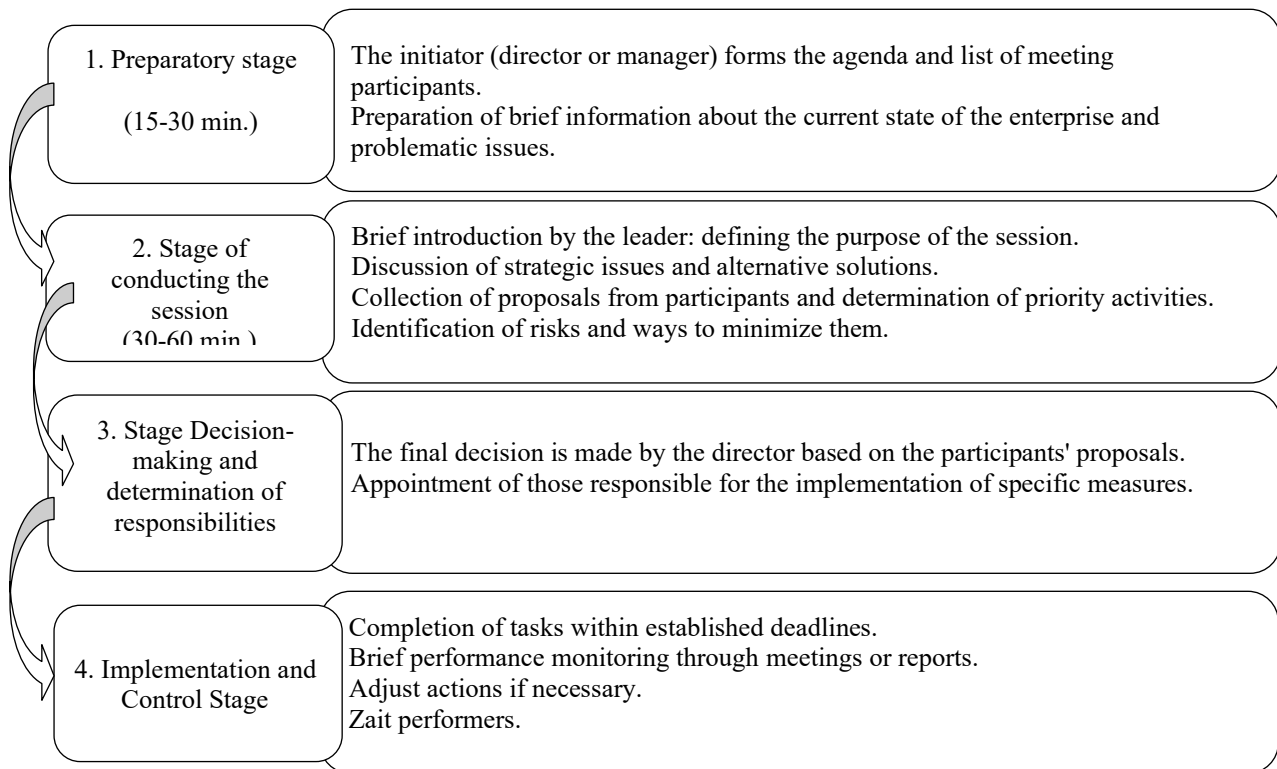


Figure 3. Proposed algorithm for conducting a strategic session for LLC "Sumy-rytm"
Source: own suggestion

Minimal interference in current activities. Preparing and conducting a meeting should not distract employees from their core functions. The organization process should be structured, and the discussion should be clear and focused.

The optimal schedule is up to 60 minutes. This time is enough to identify key issues, agree on proposals, and make collective decisions without additional burden.

Practical significance for each participant. The results obtained should be of an applied nature and specify tasks for managers, specialists and working personnel. Participants should clearly understand their contribution to the implementation of agreed solutions.

Openness and partnership format of discussion. The participation of all those present in the formation of proposals contributes to the consideration of different points of view, increases motivation and forms collective responsibility for the implementation of strategic initiatives [5].

The final criterion for the effectiveness of a strategic session is the motivational result - clearly formulated goals that strengthen the staff's faith in the company's prospects and stimulate the desire to achieve specific indicators. The specificity of goals and the possibility of their practical implementation increase the responsibility of employees and activate initiative in production processes.

Let's move on to the next stage – the algorithm for conducting a strategic session at Sumy-Rhythm LLC, which is shown in detail in Figure 3.

Figure 3 demonstrates the algorithm for conducting a strategic session for Sumy-Rhythm LLC, which involves a sequence of stages:

- preparatory stage - formation of the agenda and list of participants, collection of key information about the state of the enterprise;
- discussion of problems and formulation of proposals;
- identification of key challenges and collective generation of possible solutions;
- decision-making and defining responsibilities;

- coordination of proposals and appointment of performers of specific tasks;
- implementation and control – implementation of decisions, monitoring of performance, recording results in the protocol and determining KPIs.

The implementation of this algorithm will allow the management of Sumy-Rhythm LLC to effectively structure the process of making management decisions, attract personnel, and ensure the practical implementation of the strategic goals of the enterprise without significant distraction from the main activity.

The expected results from implementing the proposed mechanism in the enterprise's activities are presented below (Table 3).

Table 3. Assessment of the effect of improving the technology of making management decisions at LLC “Sumy-rytm”

Activities	Current status	Expected effect	Estimated value
Decentralization of management	All key decisions are made by the director.	Reducing decision-making time	10-15% time reduction (≈1-1.5 hours/day)
Involving staff in the discussion	Employees are almost not engaged	Improving the efficiency and quality of solutions	20-25% increase in engagement; 5-10% reduction in error risk
Use of digital tools (ERP, Excel analytics)	Manual data processing	Reducing the time for collecting and processing information	15-20% time savings on data analysis
Structuring and standardizing solutions	Missing templates and standards	Increasing clarity of decisions and transparency of the process	10% reduction in errors in decision preparation
Collegial meetings	No regular meetings	More informed decisions, taking into account practical experience	More informed decisions, taking into account practical experience

Source: built based on own suggestions

Table 3 illustrates the predicted impact of specific organizational measures on decision-making efficiency, staff engagement, and information processing efficiency.

Thus, the strategic session for LLC "Sumy-rytm" serves as a practical tool for improving the quality of management decisions: it helps to involve personnel in the formation of strategic directions, reduces resistance to change, forms collective responsibility, and creates the prerequisites for stabilizing the financial situation and further growth.

If the proposed approach is approved, management is recommended to:

The first session will consider the formation of a promising development model for Sumy-Rhythm LLC based on e-commerce (analysis of possible sales channels, logistics, and digital order support).

The next session will focus on improving resource provision by attracting grant funding (project evaluation, preparation of applications, determination of priority investment areas).

For complete implementation, it is important to establish monitoring and feedback mechanisms: recording decisions in a protocol, identifying those responsible, setting clear deadlines and KPIs, as well as regularly reviewing performance in short reporting meetings. This will ensure the sustainable implementation of changes and allow for adjustments to measures taking into account current production conditions.

Based on the conducted research of the activities of LLC "Sumy-rytm", it was established that the company operates in conditions of significant market fluctuations, reduction in order volumes and instability of demand for certain types of products. The decrease in revenue and inefficient use of labor and material and technical resources indicate an urgent need to optimize production processes and implement innovative management approaches.

Taking into account the above challenges, a management solution aimed at the development of e-commerce is proposed to implement the development strategy of LLC "Sumy-rytm". Since the company is currently at a loss, which is due to the low efficiency of product sales, it is relevant to expand sales channels and optimize sales processes by implementing modern electronic technologies. This approach will allow to accelerate the exchange of information with customers and suppliers, increase the efficiency of order service,

reduce the costs of administrative and logistical operations, and also provide more effective control over the movement of products and financial flows.

To implement e-commerce in the activities of Sumy-Rhythm LLC, a consistent plan is proposed, which is implemented in the following areas:

- 1) increasing the use of the Internet as a means of communication and a source of information about the market, suppliers and consumers;
- 2) establishing sales through electronic platforms with automation of the processes of contract execution, invoicing, and order fulfillment control;
- 3) integration of financial and logistics operations with the use of electronic services for managing payments, payment deferrals, factoring supply services, and product movement control.

In our opinion, the implementation of e-commerce, as illustrated in Figure 4, will provide the enterprise with the opportunity to increase sales efficiency, optimize financial and logistical flows, and expand sales markets, taking into account existing personnel and organizational limitations.

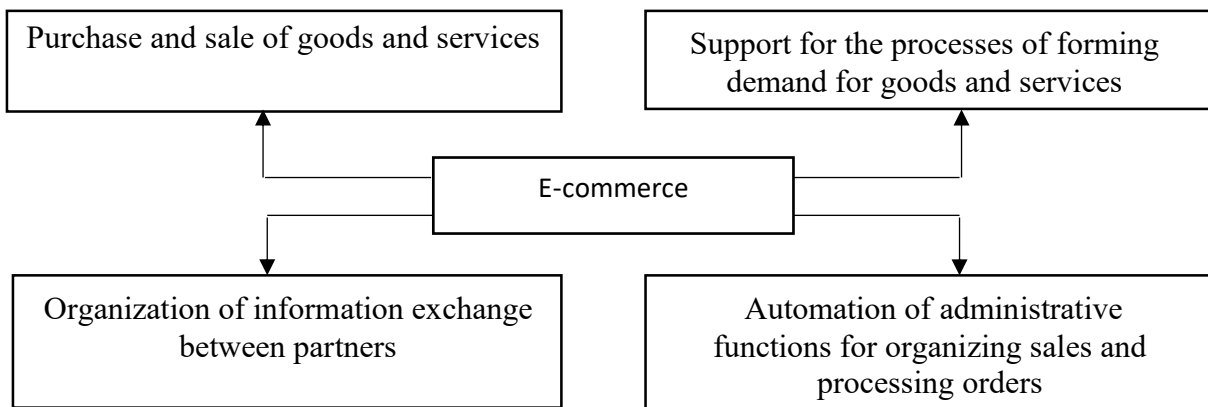


Figure 4. Functional structure of e-commerce
Source: formed and built based on own research

The speed of searching and transmitting information in the e-commerce system ensures timely receipt of objective data, which is a necessary condition for making management decisions regarding the choice of sales schemes, the organization of product promotion, the analysis of consumer needs and the formation of the assortment and pricing policy. The use of e-commerce tools for small businesses allows you to track small and single orders, which with traditional approaches require significant time. Practice shows that up to 70% of the company's sales volume falls on orders of this type, which helps save time and increase sales volumes [13].

In view of this, it is proposed to implement an online store model for LLC "Sumy-rytm", which will comply with the provisions of the Law of Ukraine "On Electronic Commerce". This will be a site or platform that will serve as a means of presenting and selling products on the terms determined by the participants of electronic commerce. This model will allow you to effectively expand sales channels, optimize the work of the sales manager and ensure control over the movement of products and financial flows without the need to increase the staff.

The implementation of the Online Store model not only expands sales channels, but also provides a number of functions that contribute to the optimization of sales and management processes. Figure 5 presents the key functions of Online Stores, reflecting the practical benefits of this model for the enterprise.

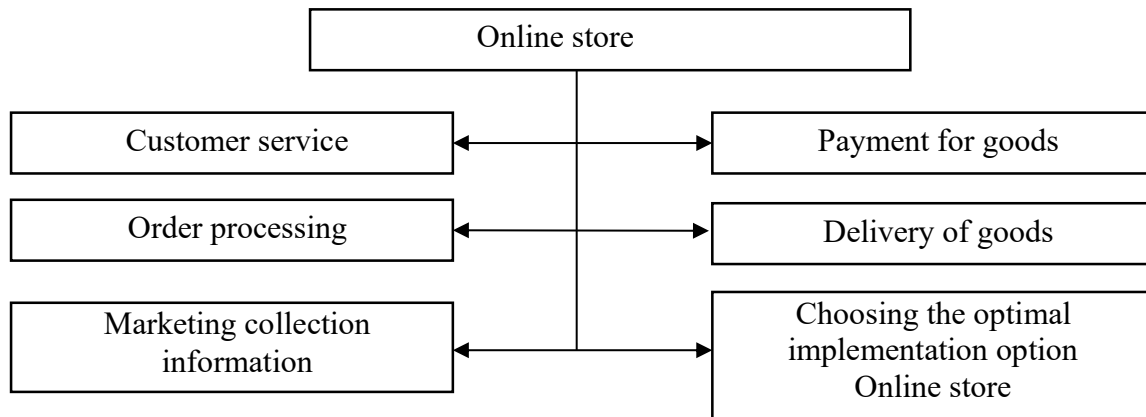


Figure 5. Functions of Online Stores [15]
 Source: compiled by the author based on the results of his own research

The implementation of the Online Store model provides not only the expansion of sales channels, but also the implementation of important functions that significantly optimize sales and management processes. For the effective implementation of this model, it is also necessary to take into account the financial aspects of its launch. The following table 4 shows the estimated costs associated with the development and support of the online store of LLC "Sumy-rytm", as well as measures to promote the product in the digital environment.

Table 4. Calculation of projected costs for creating an online store for LLC "Sumy-Rhythm"

No. n / n	Project costs	Estimated cost, thousand UAH.
1	Website development	35000
2	Website maintenance and technical support for the online store	20000
3	Advertising on social networks	18000
4	Organization of advertising on the Internet	12000
	Together	85000

Source: compiled by the author using the official website of the web studio "Glyanec" [<https://glyanec.net/ua>]

Analysis of Table 4 shows that the largest share of the projected costs is the development of a web resource (41.2% of the total amount), which is justified given the need to create a high-quality and functional trading platform. Maintenance and technical support costs account for 23.5%, ensuring the smooth operation of the online store after its launch. Marketing costs, which include advertising on social networks and the Internet, account for 35.3% and are critically important for increasing online sales and attracting new customers.

Thus, the proposed investment volume logically corresponds to the structure of the project's needs and is aimed at creating a comprehensive e-commerce tool capable of ensuring sustainable development and sales growth of the enterprise.

Analysis of the projected costs for creating an online store indicates a balance of investment resources aimed at ensuring the functionality of the platform and effective marketing promotion. The implementation of this project, in turn, will affect the financial performance of the enterprise. The following table 5 illustrates the forecast of revenue dynamics by main product groups of LLC "Sumi-rytm" after the launch of the online store, which demonstrates the expected positive impact of e-commerce on product sales.

Table 5. Forecast of revenue dynamics by types of products of LLC "Sumy-rytm" after the launch of the online store, thousand UAH.

Product groups	2024 fact	Forecast			Deviation 2028 from 2024, +/-
		2026	2027	2028	
Metal structures	130.0	187.2	224.6	269.5	139.5
Doors, windows, containers	318.2	397.8	497.2	621.5	303.3
Custom machining	32.5	39.0	46.8	56.2	23.7
Operating lease	240.2	252.2	264.8	277.0	36.8
Total revenue	720.9	876.2	1033.4	1224.2	503.3

Source: compiled by the author based on his own research

The largest revenue growth is expected in the "Doors, Windows, Containers" segment - by UAH 303.3 thousand by 2028 compared to 2024. This is due to the increased availability of products through the electronic sales channel. At the same time, revenue is forecast to increase in the "Metal Structures", "Custom Machining" and "Operating Lease" segments.

The growth in demand for these product groups is determined by external factors, in particular, military operations, destruction of infrastructure and repair and restoration works, which form a stable demand for doors, windows, metal structures and mechanical processing products. This is especially important for enterprises that are able to quickly respond to changes in the market situation.

The management decision to implement an online store not only opens up access to a wider range of customers, but also improves the technologies for making and implementing management decisions through the widespread use of digital tools based on:

- automated demand monitoring;
- modeling assortment changes according to market needs;
- real-time inventory management;
- operational analytics and sales forecasting.

This increases the validity and effectiveness of management decisions, which is confirmed by the projected growth in gross and net profit (Table 6), emphasizing the innovativeness of the proposed approach.

Table 6. Forecast of the main economic indicators of LLC "Sumy-rytm" for 2026-2028, thousand UAH.

Indicators	2024 actually	2026 forecast	2027 forecast	2028 forecast
Revenue from the sale of goods, works and services	1808.0	1911.2	2127.2	2372.5
Cost of goods, works and services sold	2396.3	2200.0	2090.0	1985.0
Gross profit	-828.5	-288.8	37.2	387.5
Net profit	-977.0	-202.2	26.0	271.2
Profitability level, %	-35.1	-10.0	1.2	11.4

Source: compiled based on own research

The introduction of the online store is accompanied by positive dynamics of the financial results of the enterprise. Forecast indicators indicate a gradual increase in gross and net profit, which is direct evidence of the effectiveness of the management decision. In particular, in 2027 the enterprise enters into profitable activity with a net profit of 26.0 thousand UAH, and in 2028 its growth to 271.2 thousand UAH is expected, which is accompanied by an increase in the profitability level to 11.4%. Thus, e-commerce becomes a key factor in restoring financial stability and forming a promising development trajectory.

It should also be noted that the costs of creating an online store are not included in the cost of production in the forecast calculations. This is justified by the fact that these costs are of an investment nature and form an intangible asset of the enterprise associated with the creation of an online sales channel, which will ensure the receipt of economic benefits in future periods, and will not cover current operating expenses.

Thus, the conducted research confirmed that management decisions are a key tool for ensuring the effectiveness of enterprise management and achieving its sustainable development. It was established that in conditions of uncertainty, instability of the market environment and limited resources, not only the timeliness

of decision-making becomes crucial, but also their validity, systematicity and strategic orientation. It is proved that the quality of management decisions is determined by the level of information and analytical support, the use of modern management technologies, as well as the ability of management to integrate formalized and expert approaches.

The results of the analysis of the activities of LLC "Sumy-rytm" showed the presence of negative trends, in particular, a decrease in sales volumes, the transformation of profitability into unprofitability and the deterioration of profitability indicators. This indicates the insufficient effectiveness of the existing system of management decision-making, which is characterized by the predominance of an operational approach, the lack of proper structuring and the limited use of strategic management tools.

In view of the identified problems, the feasibility of improving the technology of managerial decision-making by implementing a set of organizational and managerial measures is substantiated. First of all, the introduction of strategic sessions as a tool for collective decision-making is proposed, which ensures the coordination of goals, increases the validity of managerial actions and increases the participation of personnel in the management process. The use of such an approach will contribute to the formation of strategic thinking, reduce the risks of erroneous decisions and increase responsibility for their implementation.

An important area of improvement is the structuring and standardization of the decision-making process based on the proposed logical-structural model, which provides for a clear sequence of stages, the use of analytical procedures, the evaluation of alternatives, and the implementation of a results control system. This will reduce the level of uncertainty, increase the transparency of management processes, and ensure their repeatability and manageability.

Special attention is paid to the digitalization of management activities, in particular the implementation of e-commerce tools, which are considered as a strategic management solution. It is substantiated that the creation of an online store will contribute to the expansion of sales channels, increasing the availability of products for consumers, optimizing logistics and financial processes, as well as ensuring the prompt collection and analysis of information on demand. Forecast calculations confirm that the implementation of this solution will ensure a gradual increase in revenue, restoration of profitability and achievement of a positive level of profitability in the medium term.

In addition, decentralization of management functions, involvement of personnel in the decision-making process, use of digital analytical tools and implementation of a system for monitoring the implementation of management decisions based on key performance indicators are proposed. The combination of these measures forms a holistic mechanism for improving the quality of management decisions and contributes to the enterprise's transition to an adaptive, flexible and innovation-oriented management model.

Therefore, the approaches and practical recommendations proposed in the study create a scientifically sound basis for increasing the efficiency of enterprise management, ensuring its financial stabilization, strengthening competitive positions, and achieving sustainable development in the long term.

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